

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION (SPRINGFIELD)

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 6:18-cv-03152
)	
THOMAS W. SIMPSON,)	
VIJAY SIMPSON,)	
THOMAS JORDAN SIMPSON,)	
MID-MISSOURI BANK, and)	
MISSOURI DEPARTMENT OF REVENUE,)	
)	
Defendants.)	
_____)	

COMPLAINT

Plaintiff, the United States of America, for its complaint against defendants, alleges as follows:

1. This is a civil action in which the United States seeks to: (a) reduce to judgment income tax assessments made against Thomas W. Simpson for the tax years 2005-2008; (b) reduce to judgment income tax assessments made against Vijay Simpson for the tax year 2007; (c) obtain a determination that Thomas Jordan Simpson is a nominee of Thomas W. Simpson and Vijay Simpson; (d) obtain a judgment enforcing its federal tax liens against certain real properties described below; and (e) obtain an order directing the sale of the properties, and have the proceeds of the sale distributed as required by law.

2. This civil action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403 at the direction of the Attorney General of the United States with the authorization and at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury.

Jurisdiction and Venue

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, as well as 26 U.S.C. §§ 7402 and 7403.

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391(b) and 1396 because this is the district where defendants Thomas W. Simpson, Vijay Simpson, and Thomas Jordan Simpson reside, where the liability for the taxes at issue accrued, and where the properties at issue are located.

Parties

5. Plaintiff is the United States of America.

6. Defendants Thomas W. Simpson and Vijay Simpson reside at 906 East Plainview Road, Springfield, Missouri 65810, within the jurisdiction of this Court.

7. Defendant Thomas Jordan Simpson is the son of Thomas W. Simpson and Vijay Simpson. Thomas Jordan Simpson resides at 906 East Plainview Road, Springfield, Missouri 65810, within the jurisdiction of this Court. He is named as a defendant to Counts III-V of this Complaint pursuant to the provisions of 26 U.S.C. § 7403(b) because he is the nominee of Thomas W. Simpson and Vijay Simpson for the properties at issue in this case.

8. Defendant Mid-Missouri Bank is a business organized in the state of Missouri with an address of 1619 East Independence, Springfield, MO 65804. It does business in Missouri and is within the jurisdiction of this Court. It is named as a party to Count III of this Complaint pursuant to the provisions of 26 U.S.C. § 7403(b) because it may claim an interest in the property at issue in that count.

9. Defendant Missouri Department of Revenue is an agency of the government of the state of Missouri with its central office address at 301 West High Street, Jefferson City, MO 65101. It is named as a party to Counts III-V of this Complaint pursuant to the provisions of 26 U.S.C. § 7403(b) because it may claim an interest in the properties at issue in those counts.

Count I: Reduce Tax Assessments To Judgment Against Thomas W. Simpson

10. The United States incorporates the allegations set forth in paragraphs 1 through 6 above.

11. For tax years 2005-2006, Thomas W. Simpson failed to file his federal income tax returns with the IRS despite having sufficient income requiring him to do so.

12. For tax year 2007, Thomas W. Simpson and Vijay Simpson jointly filed a federal income tax return, but they failed to report and pay all the tax they owed.

13. For tax year 2008, Thomas W. Simpson failed to file his federal income tax return with the IRS despite having sufficient income requiring him to do so.

14. Accordingly, on the dates and in the amounts set forth below, a delegate of the Secretary of the Treasury made assessments against Thomas W. Simpson for federal income taxes, interest, and penalties for tax years 2005-2008. Thomas W. Simpson is jointly liable with Vijay Simpson for the 2007 assessments. The unpaid balances of these assessments (including accrued interest and statutory additions, and subtracting any payments or adjustments) through May 7, 2018, are as follows:

Tax Period	Date of Assessment	Assessed Tax	Assessed Penalties & Interest	Unpaid Balance (as of May 7, 2018)
2005	9/28/2009	\$355,616.00	\$279,979.48	\$874,483.66
	9/6/2010		\$14,224.64	
	11/18/2013		\$98,373.52	
2006	3/9/2009	\$84,372.00	\$45,742.17	\$194,221.51
	9/6/2010		\$11,390.22	
	11/18/2013		\$24,537.35	

2007	11/17/2008	\$1,992.40	\$0.00	\$38,536.91
	2/22/2010	\$20,038.00	\$5,956.22	
	9/6/2010		\$1,103.08	
	9/5/2011		\$2,406.72	
	9/3/2012		\$1,502.85	
	11/18/2013		\$3,815.33	
2008	5/14/2012	\$68,954.00	\$38,524.55	\$136,711.33
	5/28/2012		\$468.17	
	11/18/2013		\$9,021.23	
Total				\$1,243,953.41

15. Notices of assessments referred to in paragraph 14 and demands for payments were sent to Thomas W. Simpson on or about the dates the assessments were made.

16. Notwithstanding the notices of the assessments and demands for payment, Thomas W. Simpson has failed to pay the assessed liabilities for tax years 2005-2008.

17. By reason of the foregoing, Thomas W. Simpson is liable to the United States in the total amount of \$1,243,953.41 regarding the assessments referred to in paragraph 14 above, plus such additional interest and statutory additions that have and will accrue thereon from May 7, 2018.

WHEREFORE the United States prays for judgment on Count I of its complaint as follows:

- A. That the Court enter judgment in favor of the United States and against Thomas W. Simpson for unpaid federal income tax liabilities for the years 2005-2008 in the total amount of \$1,243,953.41 plus such additional interest and statutory additions that have and will accrue thereon from May 7, 2018; and
- B. That the Court grant the United States such other and further relief as it deems proper, including awarding the United States its costs and fees incurred herein.

Count II: Reduce Tax Assessments To Judgment Against Vijay Simpson

18. The United States incorporates the allegations set forth in paragraphs 1 through 6 above.

19. For tax year 2007, Thomas W. Simpson and Vijay Simpson jointly filed a federal income tax return, but they failed to report and pay all the tax they owed.

20. Accordingly, on the dates and in the amounts set forth below, a delegate of the Secretary of the Treasury made assessments against Vijay Simpson for federal income taxes, interest, and penalties for tax year 2007. Vijay Simpson is jointly liable with Thomas W. Simpson for the 2007 assessments. The unpaid balances of these assessments (including accrued interest and statutory additions, and subtracting any payments or adjustments) through May 7, 2018, are as follows:

Tax Period	Date of Assessment	Assessed Tax	Assessed Penalties & Interest	Unpaid Balance (as of May 7, 2018)
2007	11/17/2008	\$1,992.40	\$0.00	\$38,536.91
	2/22/2010	\$20,038.00	\$5,956.22	
	9/6/2010		\$1,103.08	
	9/5/2011		\$2,406.72	
	9/3/2012		\$1,502.85	
	11/18/2013		\$3,815.33	
Total				\$38,536.91

21. Notices of assessments referred to in paragraph 20 and demands for payments were sent to Vijay Simpson on or about the dates the assessments were made.

22. Notwithstanding the notices of the assessments and demands for payment, Vijay Simpson has failed to pay the assessed liabilities for tax year 2007.

23. By reason of the foregoing, Vijay Simpson is liable to the United States in the total amount of \$38,536.91 regarding the assessments referred to in paragraph 20 above, plus

such additional interest and statutory additions that have and will accrue thereon from May 7, 2018.

WHEREFORE the United States prays for judgment on Count II of its complaint as follows:

- A. That the Court enter judgment in favor of the United States and against Vijay Simpson for unpaid federal income tax liabilities for the year 2007 in the total amount of \$38,536.91 plus such additional interest and statutory additions that have and will accrue thereon from May 7, 2018; and
- B. That the Court grant the United States such other and further relief as it deems proper, including awarding the United States its costs and fees incurred herein.

Count III: Enforce Federal Tax Liens Against Real Property Located At 906 East Plainview Road AKA 906 East Farm Road 182 ("Property 1")

24. The United States incorporates the allegations set forth in paragraphs 1 through 23 above.

Thomas Jordan Simpson Is The Nominee Of Thomas W. Simpson And Vijay Simpson

25. By warranty deed dated June 7, 2011, "THOMAS W. SIMPSON A/K/A TOM SIMPSON AND VIJAY SIMPSON, HUSBAND AND WIFE," conveyed bare legal title to certain property ("Property 1") to "THOMAS JORDAN SIMPSON." Property 1 is located at 906 East Plainview Road AKA 906 East Farm Road 182, Springfield, Missouri 65810. (A true copy of the deed is attached to the Complaint as Exhibit 1.) The legal description of Property 1 is:

ALL OF LOT THREE (3), IN CINDERELLA VILLAGE, A
SUBDIVISION IN GREENE COUNTY, MISSOURI.

26. Thomas W. Simpson and Vijay Simpson transferred Property 1 to their son, Thomas Jordan Simpson, for little or no consideration.

27. Thomas W. Simpson and Vijay Simpson transferred Property 1 to Thomas Jordan Simpson after accruing a significant amount of the tax liabilities described in paragraphs 14 and 20 above, and in anticipation of potential lawsuits or collection action by the United States or the IRS.

28. Property 1 was the personal residence of Thomas W. Simpson and Vijay Simpson before they transferred title to Thomas Jordan Simpson and it has remained their personal residence since the transfer. Thomas Jordan Simpson resides in Property 1.

29. Thomas W. Simpson and Vijay Simpson hold themselves out as the owners of Property 1. Their bank statements and mortgage statements currently identify Property 1 as their personal residence. They used Property 1's address when registering their vehicles with Greene County in 2017.

30. Property 1's deed of trust with Mid-Missouri Bank, filed with the Green County Recorder of Deeds, does not list Thomas Jordan Simpson as a grantor. Thomas Jordan Simpson is not responsible for paying the monthly loan payments associated with the deed of trust.

31. Thomas W. Simpson and Vijay Simpson pay the monthly loan payments on Property 1 pursuant to the deed of trust they signed with Mid-Missouri Bank in November 2007. They also continue to be billed for and pay the expenses, e.g. utilities, of Property 1.

32. By reason of the foregoing, Thomas W. Simpson and Vijay Simpson control Property 1. Accordingly, Thomas Jordan Simpson is the nominee of Thomas W. Simpson and Vijay Simpson on Property 1.

Federal Tax Liens Attach To Property 1

33. By reason of the assessments described in paragraphs 14 and 20 and, pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens arose on those dates of assessment in the amounts of the assessments plus all additions accruing thereon under law, and the tax liens attached to all property and rights to property Thomas W. Simpson and Vijay Simpson then owned or thereafter acquired.

34. The IRS filed notices of federal tax lien with the Greene County Recorder of Deeds on April 25, 2013 and May 19, 2014 identifying Thomas Jordan Simpson as the nominee of Thomas W. Simpson. The IRS also filed a notice of federal tax lien with the Greene County Recorder of Deeds on May 19, 2014 identifying Thomas Jordan Simpson as the nominee of Thomas W. Simpson and Vijay Simpson.

35. Thomas Jordan Simpson holds bare legal title to Property 1 as the nominee of Thomas W. Simpson and Vijay Simpson. Thomas W. Simpson and Vijay Simpson are the true and equitable owners of Property 1.

36. Alternatively, when Thomas W. Simpson and Vijay Simpson transferred Property 1 to Thomas Jordan Simpson as described in paragraphs 25-27, Thomas Jordan Simpson took title to Property 1 subject to the federal tax liens that arose as early as March 9, 2009.

WHEREFORE, the United States requests that the Court enter judgment on Count III of its complaint as follows:

- A. Declare that Thomas Jordan Simpson holds bare legal title to Property 1 as the nominee of Thomas W. Simpson and Vijay Simpson, who are the true and equitable owners of Property 1;

- B. Grant judgment in favor of the United States and declare that the federal tax liens described in paragraphs 14 and 20 above are valid and subsisting liens upon all property and rights to property of Thomas W. Simpson and Vijay Simpson, including Property 1, as of the dates the liens arose;
- C. Order that the federal tax liens be enforced against Property 1, and that Property 1 be sold;
- D. Order that the proceeds from the sale of Property 1 be paid, after the costs of the sale, to the United States, or that a portion of the proceeds be paid to the United States if there is a lien found to be superior to the United States' tax liens;
- E. Grant the United States such other and further relief as it deems just, equitable and proper, including awarding the United States its costs and fees incurred therein.

Count IV: Enforce Federal Tax Liens Against Real Property Located at 333 West Plainview Road AKA 333 West Farm Road 182 ("Property 2")

37. The United States incorporates the allegations set forth in paragraphs 1 through 36 above.

Thomas Jordan Simpson Is The Nominee Of Thomas W. Simpson And Vijay Simpson

38. By warranty deed dated June 7, 2011, "THOMAS W. SIMPSON A/K/A TOM SIMPSON AND VIJAY SIMPSON, HUSBAND AND WIFE," conveyed bare legal title to certain property ("Property 2") to "THOMAS JORDAN SIMPSON." Property 2 is located at 333 West Plainview Road AKA 333 West Farm Road 182, Springfield, Missouri 65810. (A true copy of the deed is attached to the Complaint as Exhibit 1.) The legal description of Property 2 is:

ALL OF LOT TWO (2), HOEFT'S SUBDIVISION, IN GREENE
COUNTY, MISSOURI, ACCORDING TO THE RECORDED PLAT
THEREOF.

39. Thomas W. Simpson and Vijay Simpson transferred Property 2 to their son, Thomas Jordan Simpson, for little or no consideration.

40. Thomas W. Simpson and Vijay Simpson transferred Property 2 to Thomas Jordan Simpson after accruing a significant amount of the tax liabilities described in paragraphs 14 and 20 and in anticipation of potential lawsuits or collection action by the United States or the IRS.

41. Property 2 is unimproved real property, therefore there are no current utility expenses associated with the property.

42. By reason of the foregoing, Thomas W. Simpson and Vijay Simpson control Property 2. Accordingly, Thomas Jordan Simpson is the nominee of Thomas W. Simpson and Vijay Simpson on Property 2.

Federal Tax Liens Attach to Property 2

43. By reason of the assessments described in paragraphs 14 and 20 and, pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens arose on those dates of assessment in the amounts of the assessments plus all additions accruing thereon under law, and the tax liens attached to all property and rights to property Thomas W. Simpson and Vijay Simpson then owned or thereafter acquired.

44. The IRS filed notices of federal tax lien with the Greene County Recorder of Deeds on April 25, 2013 and May 19, 2014 identifying Thomas Jordan Simpson as the nominee of Thomas W. Simpson. The IRS also filed a notice of federal tax lien with the Greene County Recorder of Deeds on May 19, 2014 identifying Thomas Jordan Simpson as the nominee of Thomas W. Simpson and Vijay Simpson.

45. Thomas Jordan Simpson holds bare legal title to Property 2 as the nominee of Thomas W. Simpson and Vijay Simpson. Thomas W. Simpson and Vijay Simpson are the true and equitable owners of Property 2.

46. Alternatively, when Thomas W. Simpson and Vijay Simpson transferred Property 2 to Thomas Jordan Simpson as described in paragraphs 38-40, Thomas Jordan Simpson took title to Property 2 subject to the federal tax liens that arose as early as March 9, 2009.

WHEREFORE, the United States requests that the Court enter judgment on Count IV of its complaint as follows:

- A. Declare that Thomas Jordan Simpson holds bare legal title to Property 2 as the nominee of Thomas W. Simpson and Vijay Simpson, who are the true and equitable owners of Property 2;
- B. Grant judgment in favor of the United States and declare that the federal tax liens described in paragraph 14 and 20 above are valid and subsisting liens upon all property and rights to property of Thomas W. Simpson and Vijay Simpson, including Property 2, as of the dates the liens arose;
- C. Order that the federal tax liens be enforced against Property 2, and that Property 2 be sold;
- D. Order that the proceeds from the sale of Property 2 be paid, after the costs of the sale, to the United States, or that a portion of the proceeds be paid to the United States if there is a lien found to be superior to the United States' tax liens;
- E. Grant the United States such other and further relief as it deems just, equitable and proper, including awarding the United States its costs and fees incurred therein.

**Count V: Enforce Federal Tax Liens Against Real Property Located At
2082 North U.S. Highway 160 (“Property 3”)**

47. The United States incorporates the allegations set forth in paragraphs 1 through 46 above.

Thomas Jordan Simpson Is The Nominee Of Thomas W. Simpson And Vijay Simpson

48. By warranty deed dated July 1, 2011, “TOM SIMPSON AND VIJAY SIMPSON, HUSBAND AND WIFE,” conveyed bare legal title to certain property (“Property 3”) to “THOMAS JORDAN SIMPSON”. Property 3 is located at 2082 North U.S. Highway 160, Nixa, Missouri 65714. (A true copy of the deed is attached to the Complaint as Exhibit 2.) The legal description of Property 3 is set forth in Exhibit 2.

49. Thomas W. Simpson and Vijay Simpson transferred Property 3 to their son, Thomas Jordan Simpson, for little or no consideration.

50. Thomas W. Simpson and Vijay Simpson transferred Property 3 to Thomas Jordan Simpson after accruing a significant amount of the tax liabilities described in paragraphs 14 and 20 and in anticipation of potential lawsuits or collection action by the United States or the IRS.

51. Thomas W. Simpson and Vijay Simpson continue to be billed for and pay the expenses, e.g. utilities, of Property 3.

52. Thomas W. Simpson continues to use and enjoy Property 3.

53. By reason of the foregoing, Thomas W. Simpson and Vijay Simpson control Property 3. Accordingly, Thomas Jordan Simpson is the nominee of Thomas W. Simpson and Vijay Simpson on Property 3.

Federal Tax Liens Attach To Property 3

54. By reason of the assessments described in paragraphs 14 and 20 and, pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens arose on those dates of assessment in the amounts

of the assessments plus all additions accruing thereon under law, and the tax liens attached to all property and rights to property Thomas W. Simpson and Vijay Simpson then owned or thereafter acquired.

55. The IRS filed notices of federal tax lien with the Christian County Recorder of Deeds on April 25, 2013 and May 19, 2014 identifying Thomas Jordan Simpson as the nominee of Thomas W. Simpson. The IRS also filed a notice of federal tax lien with the Christian County Recorder of Deeds on May 19, 2014 identifying Thomas Jordan Simpson as the nominee of Thomas W. Simpson and Vijay Simpson.

56. Thomas Jordan Simpson holds bare legal title to Property 3 as the nominee of Thomas W. Simpson and Vijay Simpson. Thomas W. Simpson and Vijay Simpson are the true and equitable owners of Property 3.

57. Alternatively, when Thomas W. Simpson and Vijay Simpson transferred Property 3 to Thomas Jordan Simpson as described in paragraphs 48-50, Thomas Jordan Simpson took title to Property 3 subject to the federal tax liens that arose as early as March 9, 2009.

WHEREFORE, the United States requests that the Court enter judgment on Count V of its complaint as follows:

- A. Declare that Thomas Jordan Simpson holds bare legal title to Property 3 as the nominee of Thomas W. Simpson and Vijay Simpson, who are the true and equitable owners of Property 3;
- B. Grant judgment in favor of the United States and declare that the federal tax liens described in paragraphs 14 and 20 above are valid and subsisting liens upon all property and rights to property of Thomas W. Simpson and Vijay Simpson, including Property 3, as of the dates the liens arose;

- C. Order that the federal tax liens be enforced against Property 3, and that Property 3 be sold;
- D. Order that the proceeds from the sale of Property 3 be paid, after the costs of the sale, to the United States, or that a portion of the proceeds be paid to the United States if there is a lien found to be superior to the United States' tax liens;
- E. Grant the United States such other and further relief as it deems just, equitable and proper, including awarding the United States its costs and fees incurred therein.

Dated: May 14, 2018

Respectfully submitted,

TIMOTHY A. GARRISON
United States Attorney

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Jared S. Wiesner

JARED S. WIESNER
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202-514-6770 (f)
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Attorney for the United States of America

Government
Exhibit

1



024546-11 05 JUL 2011 11:07:00am



Book:2011
Page:024546-11
2 pages

REAL ESTATE DOCUMENT
GREENE COUNTY, MISSOURI
RECORDERS CERTIFICATION

Charles L. Dawson
RECORDER OF DEEDS

reciac

WARRANTY DEED

This Warranty Deed made and entered into this 7th day of June 2011, by and between THOMAS W. SIMPSON A/K/A TOM SIMPSON AND VIJAY SIMPSON, HUSBAND AND WIFE of the County of Greene, State of Missouri, hereinafter collectively referred to as "Grantors", and THOMAS JORDAN SIMPSON, of the County of Greene, State of Missouri, hereinafter referred to as "Grantee".

The mailing address of the Grantee is: 2082 N. US Hwy 16 Wixa, MO 65714 MAIL TO
WITNESSETH: The Grantors, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other valuable consideration paid to the Grantor, the receipt of which is hereby acknowledged, do by these presents Grant, Bargain, and Sell, Convey and Confirm unto the Grantee the following described lots, tracts or parcels of land lying, being and situated in the County of GREENE and State of Missouri, to-wit:

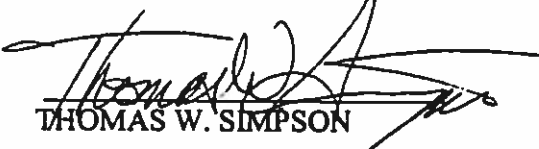
ALL OF LOT THREE (3), IN CINDERELLA VILLAGE, A SUBDIVISION IN GREENE COUNTY, MISSOURI.

and

ALL OF LOT TWO (2), HOEFT'S SUBDIVISION, IN GREENE COUNTY, MISSOURI, ACCORDING TO THE RECORDED PLAT THEREOF.

TO HAVE AND TO HOLD the premises aforesaid, with all and singular the rights, privileges, appurtenances and immunities thereto belonging or in anywise appertaining, unto the said Grantee and unto its successors and assigns FOREVER, the said Grantors hereby covenanting that they are lawfully seized of an indefeasible estate in fee in the premises herein conveyed; that they have good right to convey the same; that the said premises are free and clear of any encumbrances done or suffered by them or those under whom they claimed title; and that they will warrant and defend the title to said premises unto the said Grantee, and unto its successors and assigns forever, against the lawful claims and demands of all persons,

IN WITNESS WHEREOF, the said party or parties of the first part has or have hereunto set their hand or hands the day and year first above written.


THOMAS W. SIMPSON


VIJAY SIMPSON

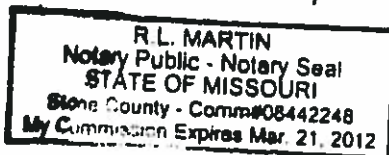
ACKNOWLEDGEMENT

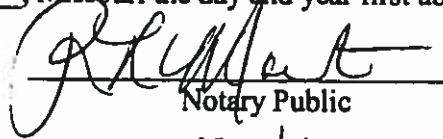
STATE OF MISSOURI,

COUNTY OF Greene SS.

On this 1st day of July 2011, before me personally appeared THOMAS W. SIMPSON and VIJAY SIMPSON, WIFE AND HUSBAND, to me known to be the persons described in and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal, at my office in Springfield, Missouri the day and year first above written.




Notary Public
R.L. Martin

My Commission expires:



Government
Exhibit

2

Image# 004879430003 Type: LAN
Recorded: 07/01/2011 at 03:37:05 PM
Total Amt: \$30.00 Page 1 of 3
Christian County Recorder
KELLY HALL Recorder of Deeds
File# 2011-00008879
BK 2011 PG 6818

ATTEST A TRUE COPY:

KELLY HALL, RECORDER
CHRISTIAN COUNTY, MISSOURI

BY [Signature] 10-26-12



WARRANTY DEED

This Warranty Deed made and entered into this 1st day of July 2011, by and between TOM SIMPSON AND VIJAY SIMPSON, HUSBAND AND WIFE, of the County of Greene, State of Missouri, hereinafter collectively referred to as "Grantors", and THOMAS JORDAN SIMPSON, of the County of Greene, State of Missouri, hereinafter referred to as "Grantee".

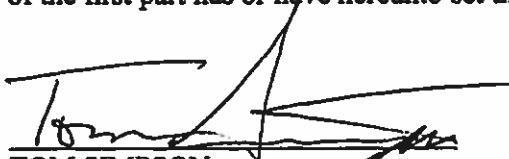
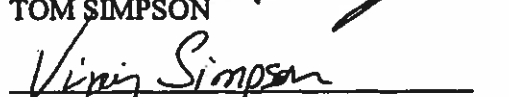
The mailing address of the Grantee is: 2682 N. US Hwy 160
Nixa, MO 65714

WITNESSETH: The Grantors, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other valuable consideration paid to the Grantors, the receipt of which is hereby acknowledged, do by these presents Grant, Bargain, and Sell, Convey and Confirm unto the Grantee the following described lots, tracts or parcels of land lying, being and situated in the County of CHRISTIAN and State of Missouri, to-wit:

SEE ATTACHED EXHIBIT

TO HAVE AND TO HOLD the premises aforesaid, with all and singular the rights, privileges, appurtenances and immunities thereto belonging or in anywise appertaining, unto the said Grantee and unto its successors and assigns FOREVER, the said Grantors hereby covenanting that they are lawfully seized of an indefeasible estate in fee in the premises herein conveyed; that they have good right to convey the same; that the said premises are free and clear of any encumbrances done or suffered by them or those under whom they claimed title; and that they will warrant and defend the title to said premises unto the said Grantee, and unto its successors and assigns forever, against the lawful claims and demands of all persons.

IN WITNESS WHEREOF, the said party or parties of the first part has or have hereunto set their hand or hands the day and year first above written.


TOM SIMPSON

VIJAY SIMPSON

ACKNOWLEDGEMENT

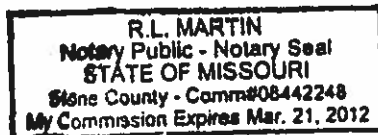
STATE OF MISSOURI


SS.

COUNTY OF

On this 1st day of July 2011, before me personally appeared TOM SIMPSON AND VIJAY SIMPSON, HUSBAND AND WIFE, to me known to be the persons described in and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal, at my office in Springfield Missouri the day and year first above written.




Notary Public

EXHIBIT

Beginning at the Northwest corner of the Southwest Quarter (SW1/4) of the Northwest Quarter (NW1/4) of Section Thirty-Six (36), Township Twenty-Eight (28) North, Range Twenty-Two (22) West, in CHRISTIAN County, Missouri, thence North 89°50' East 395.51 feet along the North line of said Southwest Quarter (SW1/4) of the Northwest Quarter (NW1/4) thence South 7°19'40" East 59.77 feet to a new point of beginning; thence continuing South 7°19'40" East 156.42 feet, thence South 87°47'44" West 293.33 feet to the East Right-of-Way line of an existing service road; thence along said Right-of-Way North 2°17'25" East 126.79 feet, thence continuing along the Right-of-Way North 18°25' East 31.40 feet; thence North 87°47'44" East 258.27 feet to the point of beginning. Subject to a 10 ft. wide ingress and egress easement with 5.0 feet on either side of a line described as beginning at a point South 7°19'40" East 36.00 feet from the Northeast corner of the above described tract; thence North 66°43' West 83.32 feet to a point South 87°47'44" West 72.0 feet from said Northeast corner. EXCEPT that part described as beginning at the Southeast corner of the above described tract; thence South 87°47'44" West 30 feet; thence North 40°13'30" East 40.49 feet; thence South 7°19'40" East 30 feet, point of beginning of exception, except that part taken or used for roads.

3/3

JS 44 (Rev 09/10)

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MISSOURI****CIVIL COVER SHEET**

This automated JS-44 conforms generally to the manual JS-44 approved by the Judicial Conference of the United States in September 1974. The data is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. The information contained herein neither replaces nor supplements the filing and service of pleadings or other papers as required by law. This form is authorized for use only in the Western District of Missouri.

The completed cover sheet must be saved as a pdf document and filed as an attachment to the Complaint or Notice of Removal.

Plaintiff(s):**First Listed Plaintiff:**

United States of America ;

County of Residence: Outside This District**Defendant(s):****First Listed Defendant:**

Thomas W. Simpson ;

County of Residence: Greene County**Additional Defendants(s):**

Vijay Simpson ;

Thomas Jordan Simpson ;

Mid-Missouri Bank ;

Missouri Department of Revenue ;

County Where Claim For Relief Arose: Greene County**Plaintiff's Attorney(s):**

Trial Attorney, Tax Division Jared S. Wiesner (United States of America)

Department of Justice

555 4th St. NW

Washington, DC 20001

Phone: 202-514-6058**Fax:** 202-514-6770**Email:** jared.s.wiesner@udoj.gov**Defendant's Attorney(s):****Basis of Jurisdiction:** 1. U.S. Government Plaintiff**Citizenship of Principal Parties (Diversity Cases Only)****Plaintiff:** N/A**Defendant:** N/A**Origin:** 1. Original Proceeding**Nature of Suit:** 870 Tax Suits (U.S. a party)**Cause of Action:** 26 U.S.C. §§ 7401 and 7403**Requested in Complaint****Class Action:** Not filed as a Class Action**Monetary Demand (in Thousands):**

5/7/2018

Missouri Western Civil Cover Sheet

Jury Demand: No

Related Cases: Is NOT a refiling of a previously dismissed action

Signature: /s/ Jared S. Wiesner

Date: 5/14/18

If any of this information is incorrect, please close this window and go back to the Civil Cover Sheet Input form to make the correction and generate the updated JS44. Once corrected, print this form, sign and date it, and submit it with your new civil action